

EXHIBIT C

Finke Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
W. R. GRACE & CO., et al., ¹)	Case No. 01-01139 (KJC)
)	(Jointly Administered)
Debtors.)	
)	Hearing Date: December 18, 2013, at 11:00 a.m.
)	Objection Deadline: December 6, 2013

**DECLARATION OF RICHARD C. FINKE IN SUPPORT OF TWENTY-NINTH
OMNIBUS OBJECTION TO EMPLOYEE CLAIMS (SUBSTANTIVE OBJECTION)**

COUNTY OF HOWARD)
) ss.
STATE OF MARYLAND)

Richard C. Finke, after being duly sworn according to law, deposes and says:

1. I am over the age of 18 and competent to testify. I am Vice President and Associate General Counsel with W. R. Grace & Co., one of the above-captioned debtors and debtors-in-possession (collectively, “Grace” or the “Debtors”) in the captioned cases. All facts set forth in this Declaration are based on my personal knowledge, upon information supplied to

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company and H-G Coal Company.

me by employees of the Debtors and professionals retained in these chapter 11 cases, as well as upon my opinion based upon my experience and knowledge of Grace's businesses. If called upon to testify, I could and would testify competently to the facts and opinions contained herein. This declaration is filed in support of the Debtors' *Twenty-Ninth Omnibus Objection to Employee Claims (Substantive Objection)* (the "Objection"), filed concomitantly herewith.²

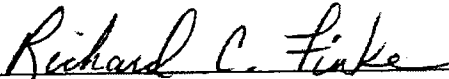
2. I am responsible for reviewing claims and overseeing the claims objection process during these chapter 11 cases. In that capacity, I have reviewed the Objection and I am either directly familiar with the information contained therein and in the exhibit attached thereto or indirectly familiar with this information through the Debtors' employees, contractors or other personnel, attorneys and Bankruptcy Management Corporation, the Debtors' claims consultant. Upon information and belief, the Debtors maintain books and records (the "Books and Records") that reflect, among other things, the Debtors' liabilities and the respective amounts owed to their creditors.

3. Grace and its professionals have identified approximately 21 claims (the "Employee Benefits Claims") that were filed by employees, former employees or beneficiaries of former employees (each such person being a "Claimant") who may be entitled to receive benefits (for each Claimant, his or her "Applicable Employee Benefits") under Grace's existing plans, programs, and policies regarding employee bonuses and other compensation, indemnity agreements, or various medical, insurance, severance, retiree and other benefits (collectively, the "Grace Benefit Programs").

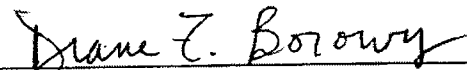
² Capitalized terms not defined herein shall have the meaning ascribed to them in, as the case may be, the Objection or the *First Amended Joint Plan of Reorganization in their Chapter 11 Cases* [Docket no. 26368], as it may be further supplemented or otherwise further amended from time to time, and the schedules and exhibits to the foregoing, as they may be in effect from time to time (the "Plan").

4. The Books and Records show that, as of the date of this Objection, the Debtors have continued to pay and provide all Applicable Employee Benefits to each of the Claimants during the course of the chapter 11 cases. Those Claimants will continue to receive their Applicable Employee Benefits at least through the Plan's Effective Date, in each case subject to the Non-Bankruptcy Limitation. Therefore, no Claimant will have any allowable claim for Applicable Employee Benefits accruing prior to the Effective Date, and disallowing the Employee Claims will not affect the Claimants' pre-Effective Date Applicable Employee Benefits.

5. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.


Richard C. Finke
Vice President and Associate General Counsel
W. R. Grace & Co.-Conn.

SWORN AND SUBSCRIBED before me,
this 30th day of October 2013


Notary Public

My Commission Expires: September 18, 2016

